

STATE USF FILING
FINANCIAL TEMPLATE
NON-"S CORP" COMPANIES

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
 Prior Year Balance Sheet

Company Name: (Below)
 PIONEER TELEPHONE COMPANY

ASSETS	Balance End of Year 2014 (A)	Part 64 Adj to NonReg 2014 (B)	Adj. Balance End of Year 2014 (C)	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance End of Year 2014 (A)	Part 64 Adj to NonReg 2014 (B)	Adj. Balance End of Year 2014 (C)
CURRENT ASSETS				CURRENT LIABILITIES			
1. Cash and Equivalents	1,487,984		1,487,984	25. Accounts Payable	99,556		99,556
2. Cash-RUS Construction Fund			0	26. Notes Payable			0
3. Affiliates:				27. Advance Billings and Payments			0
a. Telecom, Accounts Receivable			0	28. Customer Deposits	1,655		1,655
b. Other Accounts Receivable			0	29. Current Mat. L/T Debt			0
c. Notes Receivable			0	30. Current Mat. L/T Debt Rur. Dev.			0
4. Non-Affiliates:				31. Current Mat. - Capital Leases			0
a. Telecom, Accounts Receivable	25,338		25,338	32. Income Taxes Accrued	19,767		19,767
b. Other Accounts Receivable	132,550		132,550	33. Other Taxes Accrued	63,281		63,281
c. Notes Receivable			0	34. Other Current Liabilities	66,751		66,751
5. Interest and Dividends Receivable			0	35. Total Current Liabilities (25 thru 34)	251,010	0	251,010
6. Material-Regulated	73,466		73,466	LONG-TERM DEBT			
7. Material-Nonregulated	4,157		4,157	36. Funded Debt-RUS Notes			0
8. Prepayments			0	37. Funded Debt-RTB Notes			0
9. Other Current Assets	217,593		217,593	38. Funded Debt-FFB Notes			0
10. Total Current Assets (1 Thru 9)	1,941,088	0	1,941,088	39. Funded Debt-Other			0
NONCURRENT ASSETS				40. Funded Debt-Rural Develop. Loan			0
11. Investment in Affiliated Companies				41. Premium (Discount) on L/T Debt			0
a. Rural Development			0	42. Reacquired Debt			0
b. Nonrural Development			0	43. Obligations Under Capital Lease			0
12. Other Investments				44. Adv. From Affiliated Companies	57,477		57,477
a. Rural Development			0	45. Other Long-Term Debt			0
b. Nonrural Development			0	46. Total Long-Term Debt (36 thru 45)	57,477	0	57,477
13. Nonregulated Investments (B1)	35,277	1,532	36,809	OTHER LIAB. & DEF. CREDITS			
14. Other Noncurrent Assets			0	47. Other Long-Term Liabilities			0
15. Deferred Charges			0	48. Other Deferred Credits (C)	496,877	(540)	496,337
16. Jurisdictional Differences			0	49. Other Jurisdictional Differences			0
17. Total noncurrent Assets (11 thru 16)	35,277	1,532	36,809	50. Total Other Liab. & Def. Credits (47 thru 49)	496,877	(540)	496,337
PLANT, PROPERTY AND EQUIPMENT				EQUITY			
18. Telecom Plant-In-Service	12,365,015	(31,367)	12,333,648	51. Cap. Stock Outstanding & Subscribed	56,052		56,052
19. Property Held for Future Use			0	52. Additional Paid-in-Capital			0
20. Plant Under Construction			0	53. Treasury Stock			0
21. Plant Adj., Nonop Plant & Goodwill			0	54. Membership and cap. Certificates			0
22. Accumulated Depreciation (CR.)	(7,978,437)	29,835	(7,948,602)	55. Other Capital			0
23. Net Plant (18 thru 21 less 22)	4,386,578	(1,532)	4,385,046	56. Patronage Capital Credits			0
24. TOTAL ASSETS (10+17+23)	6,362,943	0	6,362,943	57. Retained Earnings or Margins (B2)	5,501,527	540	5,502,067
				58. Total Equity (51 thru 57)	5,557,579	540	5,558,119
				59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	6,362,943	0	6,362,943

Footnotes:

- (A) - As reported on RUS Form 479
- (B) - Part 64 adjustments from regulated to nonregulated.

Footnotes:

- (B1) - Part 64 offset to nonreg investment
- (B2) - Part 64 offset to retained earnings
- (C) - Includes deferred taxes

State USF Petition Filing Requirement -WAC 480-123-110(1)(e)
Current Year Balance Sheet

Company Name: (Below)
PIONEER TELEPHONE COMPANY

ASSETS	Balance End of Year 2015 (A)	Part 64 Adj to NonReg 2015 (B)	Adj. Balance End of Year 2015 (C)	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance End of Year 2015 (A)	Part 64 Adj to NonReg 2015 (B)	Adj. Balance End of Year 2015 (C)
CURRENT ASSETS				CURRENT LIABILITIES			
1. Cash and Equivalents	1,667,403		1,667,403	25. Accounts Payable	25,545		25,545
2. Cash-RUS Construction Fund			0	26. Notes Payable			0
3. Affiliates:				27. Advance Billings and Payments			0
a. Telecom, Accounts Receivable			0	28. Customer Deposits	1,114		1,114
b. Other Accounts Receivable			0	29. Current Mat. L/T Debt			0
c. Notes Receivable			0	30. Current Mat. L/T Debt Rur. Dev.			0
4. Non-Affiliates:				31. Current Mat. - Capital Leases			0
a. Telecom, Accounts Receivable	46,663		46,663	32. Income Taxes Accrued	17,461		17,461
b. Other Accounts Receivable	25,020		25,020	33. Other Taxes Accrued	64,983		64,983
c. Notes Receivable			0	34. Other Current Liabilities	81,545		81,545
5. Interest and Dividends Receivable			0	35. Total Current Liabilities (25 thru 34)	190,648	0	190,648
6. Material-Regulated	54,449		54,449	LONG-TERM DEBT			
7. Material-Nonregulated	3,140		3,140	36. Funded Debt-RUS Notes			0
8. Prepayments	30,456		30,456	37. Funded Debt-RTB Notes			0
9. Other Current Assets	219,475		219,475	38. Funded Debt-FFB Notes			0
10. Total Current Assets (1 Thru 9)	2,046,606	0	2,046,606	39. Funded Debt-Other			0
NONCURRENT ASSETS				40. Funded Debt-Rural Develop. Loan			0
11. Investment in Affiliated Companies				41. Premium (Discount) on L/T Debt			0
a. Rural Development			0	42. Reacquired Debt			0
b. Nonrural Development			0	43. Obligations Under Capital Lease			0
12. Other Investments				44. Adv. From Affiliated Companies	81,657		81,657
a. Rural Development			0	45. Other Long-Term Debt			0
b. Nonrural Development			0	46. Total Long-Term Debt (36 thru 45)	81,657	0	81,657
13. Nonregulated Investments (B1)	35,277	3,523	38,800	OTHER LIAB. & DEF. CREDITS			
14. Other Noncurrent Assets			0	47. Other Long-Term Liabilities			0
15. Deferred Charges			0	48. Other Deferred Credits (C)	512,294	(1,318)	510,976
16. Jurisdictional Differences			0	49. Other Jurisdictional Differences			0
17. Total noncurrent Assets (11 thru 16)	35,277	3,523	38,800	50. Total Other Liab. & Def. Credits (47 thru 49)	512,294	(1,318)	510,976
PLANT, PROPERTY AND EQUIPMENT				EQUITY			
18. Telecom Plant-In-Service	12,629,667	(32,636)	12,597,031	51. Cap. Stock Outstanding & Subscribed	56,052		56,052
19. Property Held for Future Use			0	52. Additional Paid-in-Capital			0
20. Plant Under Construction			0	53. Treasury Stock			0
21. Plant Adj., Nonop Plant & Goodwill			0	54. Membership and cap. Certificates			0
22. Accumulated Depreciation (CR.)	(8,558,721)	29,113	(8,529,608)	55. Other Capital			0
23. Net Plant (18 thru 21 less 22)	4,070,946	(3,523)	4,067,423	56. Patronage Capital Credits			0
24. TOTAL ASSETS (10+17+23)	6,152,829	0	6,152,829	57. Retained Earnings or Margins (B2)	5,312,178	1,318	5,313,496
				58. Total Equity (51 thru 57)	5,368,230	1,318	5,369,548
				59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	6,152,829	0	6,152,829

Footnotes:
(A) - As reported on RUS Form 479
(B) - Part 64 adjustments from regulated to nonregulated.

Footnotes:
PIONEER (B1) - Part 64 offset to nonreg investment
(B2) - Part 64 offset to retained earnings
(C) - Includes deferred taxes

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
 Prior and Current Year Balance Sheet

Company Name: (Below)
PIONEER TELEPHONE COMPANY

ASSETS	Adjusted Prior Year Balance 2014	Adjusted Current Year Balance 2015	LIABILITIES AND STOCKHOLDERS' EQUITY	Adjusted Prior Year Balance 2014	Adjusted Current Year Balance 2015
CURRENT ASSETS			CURRENT LIABILITIES		
1. Cash and Equivalents	1,487,984	1,667,403	25. Accounts Payable	99,556	25,545
2. Cash-RUS Construction Fund	0	0	26. Notes Payable	0	0
3. Affiliates:			27. Advance Billings and Payments	0	0
a. Telecom, Accounts Receivable	0	0	28. Customer Deposits	1,655	1,114
b. Other Accounts Receivable	0	0	29. Current Mat. L/T Debt	0	0
c. Notes Receivable	0	0	30. Current Mat. L/T Debt Rur. Dev.	0	0
4. Non-Affiliates:			31. Current Mat. - Capital Leases	0	0
a. Telecom, Accounts Receivable	25,338	46,663	32. Income Taxes Accrued	19,767	17,461
b. Other Accounts Receivable	132,550	25,020	33. Other Taxes Accrued	63,281	64,983
c. Notes Receivable	0	0	34. Other Current Liabilities	66,751	81,545
5. Interest and Dividends Receivable	0	0	35. Total Current Liabilities (25 - 34)	251,010	190,648
6. Material-Regulated	73,466	54,449	LONG-TERM DEBT		
7. Material-Nonregulated	4,157	3,140	36. Funded Debt-RUS Notes	0	0
8. Prepayments	0	30,456	37. Funded Debt-RTB Notes	0	0
9. Other Current Assets	217,593	219,475	38. Funded Debt-FFB Notes	0	0
10. Total Current Assets (1 Thru 9)	1,941,088	2,046,606	39. Funded Debt-Other	0	0
NONCURRENT ASSETS			40. Funded Debt-Rural Develop. Loan	0	0
11. Investment in Affiliated Companies			41. Premium (Discount) on L/T Debt	0	0
a. Rural Development	0	0	42. Reacquired Debt	0	0
b. Nonrural Development	0	0	43. Obligations Under Capital Lease	0	0
12. Other Investments			44. Adv. From Affiliated Companies	57,477	81,657
a. Rural Development	0	0	45. Other Long-Term Debt	0	0
b. Nonrural Development	0	0	46. Total Long-Term Debt (36-45)	57,477	81,657
13. Nonregulated Investments	36,809	38,800	OTHER LIAB. & DEF. CREDITS		
14. Other Noncurrent Assets	0	0	47. Other Long-Term Liabilities	0	0
15. Deferred Charges	0	0	48. Other Deferred Credits	496,337	510,976
16. Jurisdictional Differences	0	0	49. Other Jurisdictional Differences	0	0
17. Total noncurrent Assets (11 thru 16)	36,809	38,800	50. Total Other Liab. & Def. Credits (47 thru 49)	496,337	510,976
PLANT, PROPERTY AND EQUIPMENT			EQUITY		
18. Telecom Plant-in-Service	12,333,648	12,597,031	51. Cap. Stock Outstanding & Subscribed	56,052	56,052
19. Property Held for Future Use	0	0	52. Additional Paid-in-Capital	0	0
20. Plant Under Construction	0	0	53. Treasury Stock	0	0
21. Plant Adj., Nonop Plant & Goodwill	0	0	54. Membership and cap. Certificates	0	0
22. Accumulated Depreciation (CR.)	(7,948,602)	(8,529,608)	55. Other Capital	0	0
23. Net Plant (18 thru 21 less 22)	4,385,046	4,067,423	56. Patronage Capital Credits	0	0
24. TOTAL ASSETS (10+17+23)	6,362,943	6,152,829	57. Retained Earnings or Margins	5,502,067	5,313,496
			58. Total Equity (51 thru 57)	5,558,119	5,369,548
			59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	6,362,943	6,152,829

Footnote:
 Adjusted Balances represents balances
 after Part 64 adjustments

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
 Prior and Current Year Rate Base

Company Name: (Below)

PIONEER TELEPHONE COMPANY _____

Line #	Description	B/S Line #	Adj. Balance End of Year 2014	Adj. Balance End of Year 2015	Average Adj End of Year Balance
	Average Rate Base:				
1	Total Regulated Adjusted Telecom Plant-In-service	18	12,333,648	12,597,031	12,465,340
2	Total Property Held for Future Use	19	0	0	0
3	Total Regulated Adjusted Accumulated Depreciation (CR)	22	(7,948,602)	(8,529,608)	(8,239,105)
4	Total Regulated Materials & Supplies	6	73,466	54,449	63,958
5	Deferred Income Taxes (CR)		(492,110)	(509,946)	(501,028)
6	Total Regulated Rate Base		3,966,402	3,611,926	3,789,164

Footnotes:

1. Normal balance of deferred income taxes and accumulated depreciation is a credit.
2. Adjusted balance includes Part 64 adjustments

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
Prior and Current Year Access Lines

Company Name: (Below)
PIONEER TELEPHONE COMPANY

Line #	Description	Prior Year End of Yr. Balance - 2014	Current Year End of Yr. Balance - 2015	Difference	% Change
	Access Lines:				
1	Residential	517	504	(13)	-2.5%
2	Business	163	176	13	8.0%
3	Total	680	680	0	0.0%

Note: If 2014 does not equal last year's petition and template, explain.

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
 Prior Year Income Statement

Company Name: (Below)
 PIONEER TELEPHONE COMPANY

Line #	Description	Prior Year 2014 (A)	Part 64 Adj. to NonReg (B)	Prior Year Adjusted 2014 (C)
1	Local Network Services Revenues	134,207		134,207
2	Network Access Services Revenues	1,388,971		1,388,971
3	Long Distance Network Services Revenues	39,923		39,923
4	Carrier Billing and Collection Revenues	1,878		1,878
5	Miscellaneous Revenues	8,864		8,864
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(927)		(927)
7	Net Operating Revenues (1 thru 6)	1,572,916	0	1,572,916
8	Plant Specific Operations Expense	342,707	(25,316)	317,391
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	40,970	33,173	74,143
10	Depreciation Expense	504,963	(1,813)	503,150
11	Amortization Expense			0
12	Customer Operations Expense	61,948	(892)	61,056
13	Corporate Operations	391,445	(35,631)	355,814
14	Total Operations Expenses (8 thru 12 +13b)	1,342,033	(30,479)	1,311,554
15	Operating Income or Margins (7 less 14)	230,883	30,479	261,362
16	Other Operating Income and Expenses ()			0
17	State and Local Taxes	62,704	(466)	62,238
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	55,869	(810)	55,059
19	Other Taxes			0
20	Total Operating Taxes (17+18+19)	118,573	(1,276)	117,297
21	Net Operating Income or Margins (15+16-20)	112,310	31,755	144,065
22	Interest on Funded Debt			0
23	Interest Expense - Capital Leases			0
24	Other Interest Expense			0
25	Allowance for Funds Used During Construction (CR)			0
26	Total Fixed Charges (22+23+24-25)	0	0	0
27	Nonoperating Net Income	4,612		4,612
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	15,990	(31,755)	(15,765)
31	Total Net Income or Margins (21+27+28+29+30-26)	132,912	0	132,912
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	6,360,062		6,360,062
34	Miscellaneous Credits Year-to-Date	8,553		8,553
35	Dividends Declared (Common)	1,000,000		1,000,000
36	Dividends Declared (Preferred)			0
37	Other Debits Year-to-Date			0
38	Transfers to Patronage Capital			0
39	Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38)(A2)	5,501,527	0	5,501,527
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	Patronage Capital End-of-Year (40+41-42)	0	0	0
44	Annual Debt Service Payments	0		0
45	Cash Ratio ((14+20-10-11)/7)	0.6076	#DIV/0!	0.5885
46	Operating Accrual Ratio ((14+20+26)/7)	0.9286	#DIV/0!	0.9084
47	TIER ((31+26)/26)	#DIV/0!	#DIV/0!	#DIV/0!
48	DSCR ((31+26+10+11)/44)	#DIV/0!	#DIV/0!	#DIV/0!

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 9, Inc. Statement Summary Schedule Footnote
- (A2) Column A, Line 39 must equal Column A, Line 57 of Page 1, Balance Sheet
- (B) Part 64 adjustment from regulated to nonregulated
- (B1) Column B, automatic offset to Nonregulated Net Income (No impact to Retained Earnings)

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
 Current Year Income Statement

Company Name: (Below)
 PIONEER TELEPHONE COMPANY

Line #	Description	Current Year 2015 (A)	Part 64 Adj. to NonReg (B)	Current Year Adjusted 2015 (C)
1	Local Network Services Revenues	144,597		144,597
2	Network Access Services Revenues	1,399,531		1,399,531
3	Long Distance Network Services Revenues	42,291		42,291
4	Carrier Billing and Collection Revenues	1,800		1,800
5	Miscellaneous Revenues	8,866		8,866
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(100)		(100)
7	Net Operating Revenues (1 thru 6)	1,596,985	0	1,596,985
8	Plant Specific Operations Expense	367,252	(24,230)	343,022
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	54,344	13,556	67,900
10	Depreciation Expense	580,284	(701)	579,583
11	Amortization Expense			0
12	Customer Operations Expense	94,541	(7,042)	87,499
13	Corporate Operations	374,435	(13,108)	361,327
14	Total Operations Expenses (8 thru 12 +13b)	1,470,856	(31,525)	1,439,331
15	Operating Income or Margins (7 less 14)	126,129	31,525	157,654
16	Other Operating Income and Expenses ()			0
17	State and Local Taxes	67,196	(1,037)	66,159
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	23,455	(649)	22,806
19	Other Taxes			0
20	Total Operating Taxes (17+18+19)	90,651	(1,686)	88,965
21	Net Operating Income or Margins (15+16-20)	35,478	33,211	68,689
22	Interest on Funded Debt			0
23	Interest Expense - Capital Leases			0
24	Other Interest Expense			0
25	Allowance for Funds Used During Construction (CR)			0
26	Total Fixed Charges (22+23+24-25)	0	0	0
27	Nonoperating Net Income	7,173		7,173
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	22,814	(33,211)	(10,397)
31	Total Net Income or Margins (21+27+28+29+30-26)	65,465	0	65,465
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	5,501,527		5,501,527
34	Miscellaneous Credits Year-to-Date			0
35	Dividends Declared (Common)	(250,000)		(250,000)
36	Dividends Declared (Preferred)			0
37	Other Debits Year-to-Date	4,814		4,814
38	Transfers to Patronage Capital			0
39	Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38)(A2)	5,812,178	0	5,812,178
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	Patronage Capital End-of-Year (40+41-42)	0	0	0
44	Annual Debt Service Payments	0		0
45	Cash Ratio ((14+20-10-11)/7)	0.6144	#DIV/0!	0.5941
46	Operating Accrual Ratio ((14+20+26)/7)	0.9778	#DIV/0!	0.9570
47	TIER ((31+26)/26)	#DIV/0!	#DIV/0!	#DIV/0!
48	DSCR ((31+26+10+11)/44)	#DIV/0!	#DIV/0!	#DIV/0!

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 9, Inc. Statement Summary Schedule Footnote
- (A2) Column A, Line 39 must equal Column A, Line 57 of Page 2, Balance Sheet
- (B) Part 64 adjustment from regulated to nonregulated
- (B1) Column B, automatic offset to Nonregulated Net Income (No Impact to Retained Earnings)

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
 Prior and Current Year Income Statement

Company Name:
 PIONEER TELEPHONE COMPANY

Line #	Description	Adjusted Prior Year 2014	Adjusted Current Year 2015
1	Local Network Services Revenues	134,207	144,597
2	Network Access Services Revenues	1,388,971	1,399,531
3	Long Distance Network Services Revenues	39,923	42,291
4	Carrier Billing and Collection Revenues	1,878	1,800
5	Miscellaneous Revenues	8,864	8,866
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(927)	(100)
7	Net Operating Revenues (1 thru 6)	1,572,916	1,596,985
8	Plant Specific Operations Expense	317,391	343,022
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	74,143	67,900
10	Depreciation Expense	503,150	579,583
11	Amortization Expense	0	0
12	Customer Operations Expense	61,056	87,499
13	Corporate Operations	355,814	361,327
14	Total Operations Expenses (8 thru 12 +13b)	1,311,554	1,439,331
15	Operating Income or Margins (7 less 14)	261,362	157,654
16	Other Operating Income and Expenses ()	0	0
17	State and Local Taxes	62,238	66,159
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	55,059	22,806
19	Other Taxes	0	0
20	Total Operating Taxes (17+18+19)	117,297	88,965
21	Net Operating Income or Margins (15+16-20)	144,065	68,689
22	Interest on Funded Debt	0	0
23	Interest Expense - Capital Leases	0	0
24	Other Interest Expense	0	0
25	Allowance for Funds Used During Construction	0	0
26	Total Fixed Charges (22+23+24-25)	0	0
27	Nonoperating Net Income	4,612	7,173
28	Extraordinary Items	0	0
29	Jurisdictional Differences	0	0
30	Nonregulated Net Income	(15,765)	(10,397)
31	Total Net Income or Margins (21+27+28+29+30-26)	132,912	65,465
32	Total Taxes Based on Income		
33	Retained Earning or Margins Beginning-of-Year	6,360,062	5,501,527
34	Miscellaneous Credits Year-to-Date	8,553	0
35	Dividends Declared (Common)	1,000,000	(250,000)
36	Dividends Declared (Preferred)	0	0
37	Other Debits Year-to-Date	0	4,814
38	Transfers to Patronage Capital	0	0
39	Retained Earnings or Margins End-of-Period ((31+33+34)-(35+36+37+38))	5,501,527	5,812,178
40	Patronage Capital Beginning-of-Year	0	0
41	Transfers to Patronage Capital	0	0
42	Patronage Capital Credits Retired	0	0
43	Patronage Capital End-of-Year (40+41-42)	0	0
44	Annual Debt Service Payments	0	0
45	Cash Ratio ((14+20-10-11)/7)	0.5885	0.5941
46	Operating Accrual Ratio ((14+20+26)/7)	0.9084	0.9570
47	TIER ((31+26)/26)	#DIV/0!	#DIV/0!
48	DSCR ((31+26+10+11)/44)	#DIV/0!	#DIV/0!

Footnote

2014 2015

(A1) S Corporation Effective Tax Rate (2 decimal places):

Note:

Adjusted Income Statement reflects Part 64 Adjustments (Regulated to Nonregulated).

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
Prior and Current Year Access Revenue Detail

Company Name: (Below)
PIONEER TELEPHONE COMPANY

Line #	Description	Part 32 Account	Prior Year 2014	Current Year 2015
1	End User Revenue (SLC, ARC, etc.)	5081	73,455	78,692
2	Switched Access (excluding USF):	5082		
2a	Intrastate		22,409	84,707
2b	Interstate (includes CAF)		314,214	96,786
3	Special Access:	5083		
3a	Intrastate		48,823	5,390
3b	Interstate		209,801	315,359
4	Federal USF (ICLS/HCL/SN)	Varies	680,076	728,473
5	State USF		40,193	90,124
6	Other*			
7	Total (must equal line 2 of Income Stmt.)		1,388,971	1,399,531
8	Line 2 of Income Stmt.		1,388,971	1,399,531
9	Difference		0	0

Footnote:

* - if > than 5% of Access revenue total,
provide description below.

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
Out-of-Period and Pro Forma Adjustments

Company Name: (Below)
PIONEER TELEPHONE COMPANY

Description of Out-of-Period (OOP) - 2015 (As Recorded) OR Pro Forma (PF) Adjustment for Current Year Petition or Reversing from Prior Year	Year	OOP or PF?	Part 32 Account	
			Debit	Credit
Adjustment #1:				
Adjustment #2:				
Adjustment #3:				
Adjustment #4				
Adjustment #5				

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
 Rate of Return and Consolidated Return on Equity

Company Name: (Below)
PIONEER TELEPHONE COMPANY

Line #	Description	2015 (A)	2015 (B)
1	Rate Base (Jan. 1)	3,966,402	3,966,402
2	Rate Base (Dec 31)	3,611,926	3,611,926
3	Average Rate Base	3,789,164	3,789,164
4	Net Operating Income	68,689	68,689
5	Out-of-Period Adjustments Net of FIT (1)		
6	Adjusted Net Operating Income	68,689	68,689
7	Earned Regulated Rate of Return	1.81%	1.81%
8	Consolidated Equity (Jan 1)	6,954,907	6,954,907
9	Consolidated Equity (Dec 31)	6,921,030	6,921,030
10	Average Equity	6,937,969	6,937,969
11	Consolidated Net Income	118,320	118,320
12	Out-of-Period Adjustments Net of FIT (1)		
13	Adjusted Consolidated Net Income	118,320	118,320
14	Earned Return on Equity	1.71%	1.71%

Footnotes:

- (1) Lines 5 & 12 will be completed by Staff
- (A) Column A to be completed by Company,**
- (B) Column B should equal Column A, but may include any Staff Adjustments**